January 27, 2006

VIA ELECTRONIC FILING & FIRST CLASS MAIL

Carole Washburn Executive Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Pk. Dr. S.W. PO Box 47250 Olympia, WA 98504-7250

Re: Eligible Telecommunications Carriers Rulemaking Docket No. UT-053021

Dear Ms. Washburn:

Enclosed please find Public Counsel's Fifth Comments for filing in the above-entitled docket. For confirmation of receipt, I have enclosed a copy to be date-stamped and sent back to us in the enclosed self-addressed, stamped envelope.

Sincerely,

Simon J. ffitch Assistant Attorney General Public Counsel Section (206) 389-2055

SJf:cjw Enclosure